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**TITLE 45 DEPARTMENT OF STATE REVENUE**

**Notice of Intent to Adopt a Rule**  
LSA Document #14-334

Under [IC 4-22-2-23](#), the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW:** Repeals [45 IAC 4.1-1-1](#), [45 IAC 4.1-1-2](#), [45 IAC 4.1-1-4](#), [45 IAC 4.1-1-5](#), [45 IAC 4.1-1-6](#), [45 IAC 4.1-1-7](#), [45 IAC 4.1-1-8](#), [45 IAC 4.1-1-9](#), [45 IAC 4.1-1-10](#), [45 IAC 4.1-1-11](#), [45 IAC 4.1-1-12](#), [45 IAC 4.1-1-13](#), [45 IAC 4.1-1-14](#), [45 IAC 4.1-2-1](#), [45 IAC 4.1-2-2](#), [45 IAC 4.1-2-3](#), [45 IAC 4.1-2-4](#), [45 IAC 4.1-2-5](#), [45 IAC 4.1-2-6](#), [45 IAC 4.1-2-7](#), [45 IAC 4.1-2-8](#), [45 IAC 4.1-2-9](#), [45 IAC 4.1-2-10](#), [45 IAC 4.1-3-1](#), [45 IAC 4.1-3-2](#), [45 IAC 4.1-3-3](#), [45 IAC 4.1-3-4](#), [45 IAC 4.1-3-5](#), [45 IAC 4.1-3-7](#), [45 IAC 4.1-3-8](#), [45 IAC 4.1-3-9](#), [45 IAC 4.1-3-10](#), [45 IAC 4.1-3-11](#), [45 IAC 4.1-3-12](#), [45 IAC 4.1-3-13](#), [45 IAC 4.1-4-1](#), [45 IAC 4.1-4-2](#), [45 IAC 4.1-4-3](#), [45 IAC 4.1-4-4](#), [45 IAC 4.1-5-1](#), [45 IAC 4.1-5-2](#), [45 IAC 4.1-5-3](#), [45 IAC 4.1-5-4](#), [45 IAC 4.1-5-5](#), [45 IAC 4.1-5-6](#), [45 IAC 4.1-5-7](#), [45 IAC 4.1-5-8](#), [45 IAC 4.1-5-9](#), [45 IAC 4.1-5-10](#), [45 IAC 4.1-5-11](#), [45 IAC 4.1-5-12](#), [45 IAC 4.1-6-1](#), [45 IAC 4.1-6-2](#), [45 IAC 4.1-7-1](#), [45 IAC 4.1-7-2](#), [45 IAC 4.1-7-3](#), [45 IAC 4.1-8-1](#), [45 IAC 4.1-8-2](#), [45 IAC 4.1-8-3](#), [45 IAC 4.1-8-4](#), [45 IAC 4.1-8-5](#), [45 IAC 4.1-8-6](#), [45 IAC 4.1-8-7](#), [45 IAC 4.1-8-8](#), [45 IAC 4.1-9-3](#), [45 IAC 4.1-9-4](#), [45 IAC 4.1-9-6](#), [45 IAC 4.1-11-1](#), [45 IAC 4.1-11-2](#), [45 IAC 4.1-11-3](#), [45 IAC 4.1-11-4](#), [45 IAC 4.1-11-5](#), [45 IAC 4.1-12-1](#), [45 IAC 4.1-12-2](#), [45 IAC 4.1-12-3](#), [45 IAC 4.1-12-4](#), [45 IAC 4.1-12-5](#), [45 IAC 4.1-13-1](#), [45 IAC 4.1-13-2](#), and [45 IAC 4.1-13-5](#), concerning death taxation. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2566. Statutory authority: [IC 6-8.1-3-3](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

Bruce Kolb, Attorney  
Department of State Revenue  
Indiana Government Center North  
100 North Senate Avenue, Room N248  
Indianapolis, IN 46204  
(317) 232-2107  
bkolb@dor.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 4-4-35-8](#) is:

Erik Scheub  
Office of Small Business and Entrepreneurship  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679  
ombudsman@osbe.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 4-4-35-8](#), specifically [IC 4-4-35-8\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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